

AMENDED IN SENATE APRIL 18, 2007

AMENDED IN SENATE MARCH 29, 2007

SENATE BILL

No. 559

Introduced by Senator Kehoe

February 22, 2007

An act to amend ~~Sections 62 and 5096~~ *Section 62* of the Revenue and Taxation Code, relating to taxation, to take effect immediately, tax levy.

LEGISLATIVE COUNSEL'S DIGEST

SB 559, as amended, Kehoe. Property taxation: change in ownership: exclusion.

(1) The California Constitution generally limits ad valorem taxes on real property to 1% of the full cash value of that property. For purposes of this limitation, "full cash value" is defined as the assessor's valuation of real property as shown on the 1975-76 tax bill under "full cash value" or, thereafter, the appraised value of that real property when purchased, newly constructed, or a change in ownership has occurred. Beginning on January 1, 2006, existing law excludes from the definition of "change in ownership" transfers of real property between registered domestic partners.

This bill would also exclude from the definition of "change in ownership" any transfer of property between registered domestic partners that occurred ~~on or after~~ *between* January 1, 2000, ~~and any transfer between nonregistered domestic partners, as defined, that occurred on or after January 1, 2000, and before January 1, 2009 and January 1, 2006.~~ This bill would require the assessor to ~~reassess~~ *reverse any reassessment for* property that was transferred between these parties during these time periods ~~as if a change in ownership had not occurred,~~

but only if the transferee submits a request *an application* for reversal of that reassessment on or before June 30, 2009, as specified. This bill would require the State Board of Equalization to prepare a form for these requests, which form would be submitted under penalty of perjury as specified. Any change in the adjusted base year value of that property would be deemed effective on the first day of the first month following the month in which the request for assessment is submitted reassessment reversal would apply commencing with the lien date of the assessment year in which the claim is filed. By requiring county assessors to reassess reverse a reassessment for this property, this bill would impose a state-mandated local program. This bill would also impose a state-mandated local program by expanding the definition of the crime of perjury.

(2) Existing law requires property taxes to be refunded if, among other circumstances, the taxes were paid more than once, the taxes were illegally assessed or levied, or paid on an assessment that was in excess of the value of the property, as specified.

This bill would also require a refund of property taxes paid on property that is required to be reassessed under the bill, but only for taxes paid on the property no more than 4 years before the request for reassessment was submitted.

(3) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that with regard to certain mandates no reimbursement is required by this act for a specified reason.

With regard to any other mandates, this bill would provide that, if the Commission on State Mandates determines that the bill contains costs so mandated by the state, reimbursement for those costs shall be made pursuant to the statutory provisions noted above.

(2) The California Constitution requires the state to reimburse local agencies and school districts for certain costs mandated by the state. Statutory provisions establish procedures for making that reimbursement.

This bill would provide that, if the Commission on State Mandates determines that the bill contains costs mandated by the state, reimbursement for those costs shall be made pursuant to these statutory provisions.

(4)

(3) Section 2229 of the Revenue and Taxation Code requires the Legislature to reimburse local agencies annually for certain property tax revenues lost as a result of any exemption or classification of property for purposes of ad valorem property taxation.

This bill would provide that, notwithstanding Section 2229 of the Revenue and Taxation Code, no appropriation is made and the state shall not reimburse local agencies for property tax revenues lost by them pursuant to the bill.

(5)

(4) This bill would take effect immediately as a tax levy.

Vote: majority. Appropriation: no. Fiscal committee: yes.
State-mandated local program: yes.

The people of the State of California do enact as follows:

1 SECTION 1. The Legislature finds and declares all of the
2 following:

3 (a) It is the intent of the Legislature in enacting this act to
4 guarantee equality for all Californians, regardless of gender or
5 sexual orientation, and to further the state's interests in protecting
6 Californians from the potentially severe economic consequences
7 of abandonment, separation, the death of a partner, and other life
8 crises.

9 (b) To this end, the Legislature has enacted various statutes in
10 an attempt to move California closer to fulfilling the promises of
11 inalienable rights, liberty, and equality contained in Sections 1 and
12 7 of Article I of the California Constitution.

13 (c) For example, in 1999, the Legislature enacted Chapter 588
14 of the Statutes of 1999, effective January 1, 2000, which
15 established a state registry of domestic partnerships. In 2002, the
16 Legislature enacted Chapter 447 of the Statutes of 2002, effective
17 July 1, 2003, which granted registered domestic partners the same
18 intestate succession rights with respect to separate property as
19 spouses. In 2003, the Legislature enacted Chapter 421 of the
20 Statutes of 2003, effective January 1, 2005, which extended to
21 registered domestic partners nearly all of the rights and
22 responsibilities of spouses under state law that had not been
23 provided by prior domestic partner legislation. And, in 2005, the
24 Legislature enacted Chapter 417 of the Statutes of 2005, which
25 amended Section 62 of the Revenue and Taxation Code concerning

1 valuation and taxation of real property, to exclude property
2 transfers between registered domestic partners from the definition
3 of “change in ownership” for purposes of property tax
4 reassessment. The Legislature has intended a liberal reading of
5 these laws and this act builds upon this existing framework.

6 (d) Although it intended to protect family members during life
7 crises and to reduce discrimination on the bases of sex and sexual
8 orientation in a manner consistent with the California Constitution,
9 Chapter 417 of the Statutes of 2005 did not expressly exempt
10 transfers from one registered domestic partner to the other
11 *registered* domestic partner that resulted from the death of a partner
12 prior to January 1, 2006; ~~the act also did not expressly exempt~~
13 ~~transfers to a surviving nonregistered domestic partner that~~
14 ~~occurred before it was possible for domestic partners to secure~~
15 ~~protection against property tax reassessment by registering their~~
16 ~~partnership with the state. 1, 2006.~~

17 (e) Protection against reassessment of family owned real
18 property and resulting increases in property taxes can be a critical
19 bulwark against financial hardship and the loss of the family home
20 or business when a family member dies or a family relationship
21 ends in divorce or dissolution of a domestic partnership. The same
22 is true for domestic partners whose relationships predated
23 California’s protective legislation. Many domestic partners whose
24 property was reassessed due to the death of one partner or the
25 dissolution of the domestic partnership have been forced by the
26 resulting increase in property taxes to sell the family home. Those
27 domestic partners who have retained ownership and have been
28 paying increased property taxes are being treated unequally in a
29 manner inconsistent with the goal of the domestic partnership laws.

30 (f) Many lesbian, gay, and bisexual Californians continue to
31 face economic discrimination, despite forming lasting, committed,
32 and caring relationships with persons of the same sex according
33 to the laws of this state. These couples build lives together, as do
34 spouses, by purchasing property and creating and operating family
35 businesses. Expanding the rights of domestic partners with respect
36 to property ownership would further California’s compelling
37 interests in promoting family relationships and protecting family
38 members during life crises, and would reduce discrimination on
39 the bases of sex and sexual orientation in a manner warranted by
40 the California Constitution.

1 (g) Therefore, the Legislature finds and declares that this act
2 serves a public purpose of the state.

3 SEC. 2. Section 62 of the Revenue and Taxation Code is
4 amended to read:

5 62. Change in ownership shall not include:

6 (a) (1) Any transfer between coowners that results in a change
7 in the method of holding title to the real property transferred
8 without changing the proportional interests of the coowners in that
9 real property, such as a partition of a tenancy in common.

10 (2) Any transfer between an individual or individuals and a legal
11 entity or between legal entities, such as a cotenancy to a
12 partnership, a partnership to a corporation, or a trust to a cotenancy,
13 that results solely in a change in the method of holding title to the
14 real property and in which proportional ownership interests of the
15 transferors and transferees, whether represented by stock,
16 partnership interest, or otherwise, in each and every piece of real
17 property transferred, remain the same after the transfer. The
18 provisions of this paragraph shall not apply to transfers also
19 excluded from change in ownership under the provisions of
20 subdivision (b) of Section 64.

21 (b) Any transfer for the purpose of perfecting title to the
22 property.

23 (c) (1) The creation, assignment, termination, or reconveyance
24 of a security interest; or (2) the substitution of a trustee under a
25 security instrument.

26 (d) Any transfer by the trustor, or by the trustor's spouse or
27 registered domestic partner, or by both, into a trust for so long as
28 (1) the transferor is the present beneficiary of the trust, or (2) the
29 trust is revocable; or any transfer by a trustee of such a trust
30 described in either clause (1) or (2) back to the trustor; or, any
31 creation or termination of a trust in which the trustor retains the
32 reversion and in which the interest of others does not exceed 12
33 years duration.

34 (e) Any transfer by an instrument whose terms reserve to the
35 transferor an estate for years or an estate for life. However, the
36 termination of such an estate for years or estate for life shall
37 constitute a change in ownership, except as provided in subdivision
38 (d) and in Section 63.

1 (f) The creation or transfer of a joint tenancy interest if the
2 transferor, after the creation or transfer, is one of the joint tenants
3 as provided in subdivision (b) of Section 65.

4 (g) Any transfer of a lessor's interest in taxable real property
5 subject to a lease with a remaining term (including renewal options)
6 of 35 years or more. For the purpose of this subdivision, for
7 1979–80 and each year thereafter, it shall be conclusively presumed
8 that all homes eligible for the homeowners' exemption, other than
9 manufactured homes located on rented or leased land and subject
10 to taxation pursuant to Part 13 (commencing with Section 5800)
11 and floating homes subject to taxation pursuant to Section 229,
12 that are on leased land have a renewal option of at least 35 years
13 on the lease of that land, whether or not in fact that renewal option
14 exists in any contract or agreement.

15 (h) Any purchase, redemption, or other transfer of the shares or
16 units of participation of a group trust, pooled fund, common trust
17 fund, or other collective investment fund established by a financial
18 institution.

19 (i) Any transfer of stock or membership certificate in a housing
20 cooperative that was financed under one mortgage, provided that
21 mortgage was insured under Section 213, 221(d)(3), 221(d)(4), or
22 236 of the National Housing Act, as amended, or that housing
23 cooperative was financed or assisted pursuant to Section 514, 515,
24 or 516 of the Housing Act of 1949 or Section 202 of the Housing
25 Act of 1959, or the housing cooperative was financed by a direct
26 loan from the California Housing Finance Agency, and provided
27 that the regulatory and occupancy agreements were approved by
28 the governmental lender or insurer, and provided that the transfer
29 is to the housing cooperative or to a person or family qualifying
30 for purchase by reason of limited income. Any subsequent transfer
31 from the housing cooperative to a person or family not eligible for
32 state or federal assistance in reduction of monthly carrying charges
33 or interest reduction assistance by reason of the income level of
34 that person or family shall constitute a change of ownership.

35 (j) Any transfer during the period March 1, 1975, to March 1,
36 1981, between coowners in any property that was held by them as
37 coowners for all or part of that period, and which was eligible for
38 a homeowner's exemption during the period of the coownership,
39 notwithstanding any other provision of this chapter. Any transferee
40 whose interest was revalued in contravention of the provisions of

1 this subdivision shall obtain a reversal of that revaluation with
2 respect to the 1980–81 assessment year and thereafter, upon
3 application to the county assessor of the county in which the
4 property is located filed on or before March 26, 1982. No refunds
5 shall be made under this subdivision for any assessment year prior
6 to the 1980-81 fiscal year.

7 (k) Any transfer of property or an interest therein between a
8 corporation sole, a religious corporation, a public benefit
9 corporation, and a holding corporation as defined in Section 23701h
10 holding title for the benefit of any of these corporations, or any
11 combination thereof (including any transfer from one entity to the
12 same type of entity), provided that both the transferee and transferor
13 are regulated by laws, rules, regulations, or canons of the same
14 religious denomination.

15 (l) Any transfer, that would otherwise be a transfer subject to
16 reappraisal under this chapter, between or among the same parties
17 for the purpose of correcting or reforming a deed to express the
18 true intentions of the parties, provided that the original relationship
19 between the grantor and grantee is not changed.

20 (m) Any intrafamily transfer of an eligible dwelling unit from
21 a parent or parents or legal guardian or guardians to a minor child
22 or children or between or among minor siblings as a result of a
23 court order or judicial decree due to the death of the parent or
24 parents. As used in this subdivision, “eligible dwelling unit” means
25 the dwelling unit that was the principal place of residence of the
26 minor child or children prior to the transfer and remains the
27 principal place of residence of the minor child or children after
28 the transfer.

29 (n) Any transfer of an eligible dwelling unit, whether by will,
30 devise, or inheritance, from a parent or parents to a child or
31 children, or from a guardian or guardians to a ward or wards, if
32 the child, children, ward, or wards have been disabled, as provided
33 in subdivision (e) of Section 12304 of the Welfare and Institutions
34 Code, for at least five years preceding the transfer and if the child,
35 children, ward, or wards have adjusted gross income that, when
36 combined with the adjusted gross income of a spouse or spouses,
37 parent or parents, and child or children, does not exceed twenty
38 thousand dollars (\$20,000) in the year in which the transfer occurs.
39 As used in this subdivision, “child” or “ward” includes a minor or
40 an adult. As used in this subdivision, “eligible dwelling unit” means

1 the dwelling unit that was the principal place of residence of the
2 child or children, or ward or wards for at least five years preceding
3 the transfer and remains the principal place of residence of the
4 child or children, or ward or wards after the transfer. Any transferee
5 whose property was reassessed in contravention of the provisions
6 of this subdivision for the 1984–85 assessment year shall obtain
7 a reversal of that reassessment upon application to the county
8 assessor of the county in which the property is located. Application
9 by the transferee shall be made to the assessor no later than 30
10 days after the later of either the transferee's receipt of notice of
11 reassessment pursuant to Section 75.31 or the end of the 1984–85
12 fiscal year.

13 (o) Any transfer of a possessory interest in tax-exempt real
14 property subject to a sublease with a remaining term, including
15 renewal options, that exceeds half the length of the remaining term
16 of the leasehold, including renewal options.

17 (p) (1) Commencing on January 1, 2000, any transfer between
18 registered domestic partners, as defined in Section 297 of the
19 Family Code, including, but not limited to:

20 (A) Transfers to a trustee for the beneficial use of a registered
21 domestic partner, or the surviving registered domestic partner of
22 a deceased transferor, or by a trustee of such a trust to the registered
23 domestic partner of the trustor.

24 (B) Transfers that take effect upon the death of a registered
25 domestic partner.

26 (C) Transfers to a registered domestic partner or former
27 registered domestic partner in connection with a property settlement
28 agreement or decree of dissolution of a registered domestic
29 partnership or legal separation.

30 (D) The creation, transfer, or termination, solely between
31 registered domestic partners, of any coowner's interest.

32 (E) The distribution of a legal entity's property to a registered
33 domestic partner or former registered domestic partner in exchange
34 for the interest of the registered domestic partner in the legal entity
35 in connection with a property settlement agreement or a decree of
36 dissolution of a registered domestic partnership or legal separation.

37 ~~(2) Any transfer between registered domestic partners that~~
38 ~~occurred on or after January 1, 2000, that was classified as a change~~
39 ~~in ownership that resulted in appraisal at full cash value as of the~~
40 ~~date of the change in ownership under Section 75.10 shall entitle~~

1 the transferee registered domestic partner to a reassessment by the
2 assessor under this paragraph as if that transfer had not occurred;
3 provided that the transferee submits the form described in
4 paragraph (3) under this paragraph to the assessor on or before
5 June 30, 2009. Any change in the adjusted base year value of the
6 property acquired resulting from the application of this paragraph
7 shall be deemed to be effective on the first day of the month
8 following the month in which the form described in paragraph (3)
9 was submitted. This paragraph shall be liberally construed to
10 provide the benefits of this subdivision and Article XIII A of the
11 California Constitution to registered domestic partners.

12 (3) (A) After consultation with the California Assessors'
13 Association, the board shall prepare and publish a form entitled
14 "Request for Reassessment for Transferee Registered Domestic
15 Partner Form" to allow a transferee to request a reassessment
16 described in paragraph (2).

17 (B) An applicant for reassessment shall declare, under penalty
18 of perjury, that all information submitted on the Request for
19 Reassessment for Transferee Registered Domestic Partner Form
20 is true.

21 (C) The information on the form shall include a description of
22 the property, the parties to the transfer of interest in the property,
23 the date of the transfer of interest in the property, and a statement
24 that the transferee registered domestic partner and the transferor
25 registered domestic partner were, on the date of transfer, in a
26 registered domestic partnership as defined in Section 297 of the
27 Family Code.

28 (D) The Request for Reassessment for Transferee Registered
29 Domestic Partner Form shall include a notice informing the
30 applicant of the property tax refund available under subdivision
31 (h) of Section 5096.

32 (E) The Request for Reassessment for Transferee Registered
33 Domestic Partner Form may be filed with the assessor through the
34 United States mail, properly addressed with adequate postage
35 prepaid.

36 (q) (1) Any transfer between nonregistered domestic partners
37 that occurred on or after January 1, 2000, and before January 1,
38 2009, including, but not limited to:

39 (A) Transfers to a trustee for the beneficial use of a
40 nonregistered domestic partner, or the surviving nonregistered

1 domestic partner of a deceased transferor, or by a trustee of such
2 a trust to the nonregistered domestic partner of the trustor.

3 (B) Transfers that take effect upon the death of a nonregistered
4 domestic partner.

5 (C) Transfers to a nonregistered domestic partner or former
6 nonregistered domestic partner in connection with a property
7 settlement agreement or judicial distribution of assets upon
8 termination of a nonregistered domestic partnership.

9 (D) The creation, transfer, or termination, solely between
10 nonregistered domestic partners, of any coowner's interest.

11 (E) The distribution of a legal entity's property to a
12 nonregistered domestic partner or former nonregistered domestic
13 partner in exchange for the interest of the nonregistered domestic
14 partner in the legal entity in connection with a property settlement
15 agreement or judicial distribution of assets upon termination of a
16 nonregistered domestic partnership.

17 (2) For purposes of this section, nonregistered domestic partner
18 means a person who does both of the following:

19 (A) Attests under penalty of perjury that all of the following are
20 true:

21 (i) That the person and his or her nonregistered domestic partner
22 shared a common residence at the time of transfer.

23 (ii) That neither the person nor his or her nonregistered domestic
24 partner were married to someone else or were a member of another
25 domestic partnership that had not been terminated, dissolved, or
26 adjudged a nullity at the time of transfer.

27 (iii) That the person and his or her nonregistered domestic
28 partner are not related by blood in a manner that would prevent
29 them from being married to each other in this state.

30 (iv) That the person and his or her nonregistered domestic
31 partner were at least 18 years old at the time of transfer.

32 (v) That either of the requirements are met:

33 (I) That the person and his or her nonregistered domestic partner
34 are members of the same sex.

35 (II) That either the person or his or her nonregistered domestic
36 partner, or both, satisfied the eligibility requirements for old age
37 insurance benefits pursuant to Title II of the Social Security Act
38 (42 U.S.C. Sec. 402a) or is an individual as described in Title XVI
39 of the Social Security Act (42 U.S.C. Sec. 1381) at the time of
40 transfer. Notwithstanding any other provision of this section,

1 ~~persons of different sexes do not constitute a nonregistered~~
2 ~~domestic partnership unless one or both persons are over 62 years~~
3 ~~of age.~~

4 ~~(vi) That the person and his or her nonregistered domestic~~
5 ~~partner were capable of consenting to a domestic partnership at~~
6 ~~the time of transfer.~~

7 ~~(vii) That the nonregistered domestic partnership ended either~~
8 ~~due to the death of the transferor nonregistered domestic partner~~
9 ~~or the dissolution of the partnership.~~

10 ~~(B) Attests under penalty of perjury that any two of the~~
11 ~~following existed with his or her former nonregistered domestic~~
12 ~~partner during the partnership:~~

13 ~~(i) A civil union, domestic partnership registration, or reciprocal~~
14 ~~beneficiary registration with any foreign government, state~~
15 ~~government, or local government.~~

16 ~~(ii) Joint ownership of real property.~~

17 ~~(iii) Joint ownership of a bank account.~~

18 ~~(iv) Joint signatories on a lease for a residence.~~

19 ~~(v) A residential utility bill account held in both names, either~~
20 ~~separately or jointly.~~

21 ~~(vi) A designation as domestic partners for employee benefits~~
22 ~~purposes or health insurance purposes.~~

23 ~~(vii) An adoption by either domestic partner of a child of the~~
24 ~~other domestic partner, a joint adoption by both domestic partners~~
25 ~~of a child, or any other form of judgment establishing either~~
26 ~~domestic partner's parentage or guardianship of a child of his or~~
27 ~~her domestic partner, or establishing both domestic partner's~~
28 ~~parentage or guardianship of a child.~~

29 ~~(viii) The execution by either nonregistered domestic partner~~
30 ~~of a will, trust, or other estate planning document designating his~~
31 ~~or her domestic partner or any child or children of his or her~~
32 ~~domestic partner as a beneficiary.~~

33 ~~(ix) Joint ownership of, or a joint leasehold interest in, an~~
34 ~~automobile.~~

35 ~~(3) In lieu of one of the criteria described in clauses (i) to (ix),~~
36 ~~inclusive, of subparagraph (B) of paragraph (2):~~

37 ~~(A) If the partnership terminated due to the death of a partner,~~
38 ~~the surviving partner may instead provide a signed affidavit from~~
39 ~~a person who knew the surviving partner and deceased partner at~~
40 ~~the time of death of the deceased partner stating that, to the best~~

1 of his or her knowledge, both partners satisfied the requirements
2 set forth in subparagraph (A) of paragraph (2).

3 (B) If the partnership terminated for reasons other than the death
4 of a partner, both partners may instead provide signed affidavits
5 stating that both partners satisfied the requirements of subparagraph
6 (A) of paragraph (2).

7 (4) Any transfer between nonregistered domestic partners that
8 occurred on or after January 1, 2000, and before January 1, 2009,
9 that was classified as a change in ownership that resulted in
10 appraisal at full cash value on the date of the change in ownership
11 under Section 75.10 shall entitle the transferee nonregistered
12 domestic partner to a reassessment by the assessor under this
13 paragraph as if that transfer had not occurred, provided that the
14 transferee submits the form described in paragraph (5) under this
15 paragraph to the assessor on or before June 30, 2009. Any change
16 in the adjusted base year value of the property acquired resulting
17 from the application of this paragraph shall be deemed to be
18 effective on the first day of the month following the month in
19 which the form described in paragraph (5) was submitted.

20 (5) (A) After consultation with the California Assessors'
21 Association, the board shall prepare and publish a form entitled
22 "Request for Reassessment for Transferee Nonregistered Domestic
23 Partner Form" to allow a transferee to request a reassessment
24 described in paragraph (4).

25 (B) An applicant for a reassessment shall declare, under penalty
26 of perjury, that all information submitted on the Request for
27 Reassessment for Transferee Nonregistered Domestic Partner Form
28 is true.

29 (C) The information on the form shall include a description of
30 the property, the parties to the transfer of interest in the property,
31 the date of the transfer of interest in the property, and information
32 described in paragraphs (2) and (3) relevant to the qualification of
33 the transferee nonregistered domestic partner and the transferor
34 nonregistered domestic partner as nonregistered domestic partners.

35 (D) Any affidavits required under paragraph (3) shall be attached
36 to the Request for Reassessment for Transferee Nonregistered
37 Domestic Partner Form.

38 (E) The Request for Reassessment for Transferee Nonregistered
39 Domestic Partner Form shall include a notice informing the

1 applicant of the property tax refund available under subdivision
2 (h) of Section 5096.

3 ~~(F) The Request for Reassessment for Transferee Nonregistered~~
4 ~~Domestic Partner Form may be filed with the assessor through the~~
5 ~~United States mail, properly addressed with adequate postage~~
6 ~~prepaid.~~

7 (2) Any transferee whose property was reassessed in
8 contravention of the provisions of this subdivision for a transfer
9 occurring between January 1, 2000, and January 1, 2006, shall
10 obtain a reversal of that reassessment upon application to the
11 county assessor of the county in which the property is located.
12 Application by the transferee shall be made to the assessor no
13 later than June 30, 2009. This paragraph shall be liberally
14 construed to provide the benefits of this subdivision and Article
15 XIII A of the California Constitution to registered domestic
16 partners.

17 (A) After consultation with the California Assessors'
18 Association, the State Board of Equalization shall prescribe the
19 form for claiming the reassessment reversal described in paragraph
20 (2). The claim form shall be entitled "Claim for Reassessment
21 Reversal for Registered Domestic Partners." The claim shall state
22 on its face that a "certificate of registered domestic partnership"
23 is available upon request from the California Secretary of State.

24 (B) The information on the claim shall include a description of
25 the property, the parties to the transfer of interest in the property,
26 the date of the transfer of interest in the property, and a statement
27 that the transferee registered domestic partner and the transferor
28 registered domestic partner were, on the date of transfer, in a
29 registered domestic partnership as defined in Section 297 of the
30 Family Code.

31 (C) The claimant shall declare that the information provided
32 on the form is true, correct, and complete to the best of his or her
33 knowledge and belief.

34 (D) The claimant shall present a "Certificate of Registered
35 Domestic Partnership," or photocopy thereof, naming the
36 transferee and transferor as registered domestic partners.

37 (E) Any reassessment reversal granted pursuant to a claim shall
38 apply commencing with the lien date of the assessment year in
39 which the claim is filed. No refunds shall be made under this
40 paragraph for any prior assessment year.

1 (F) Under any reassessment reversal granted pursuant to that
2 claim, the adjusted full cash value of the subject real property in
3 the assessment year described in subparagraph (E) shall be the
4 adjusted base year value of the subject real property in the
5 assessment year in which the excluded purchase or transfer took
6 place, factored to the assessment year described in subparagraph
7 (E) for both of the following:

8 (i) Inflation as annually determined in accordance with
9 paragraph (1) of subdivision (a) of Section 51.

10 (ii) Any subsequent new construction occurring with respect to
11 the subject real property.

12 ~~SEC. 3. Section 5096 of the Revenue and Taxation Code is~~
13 ~~amended to read:~~

14 ~~5096. Any taxes paid before or after delinquency shall be~~
15 ~~refunded if they were:~~

16 ~~(a) Paid more than once.~~

17 ~~(b) Erroneously or illegally collected.~~

18 ~~(c) Illegally assessed or levied.~~

19 ~~(d) Paid on an assessment in excess of the ratio of assessed value~~
20 ~~to the full value of the property as provided in Section 401 by~~
21 ~~reason of the assessor's clerical error or excessive or improper~~
22 ~~assessments attributable to erroneous property information supplied~~
23 ~~by the assessee.~~

24 ~~(e) Paid on an assessment of improvements when the~~
25 ~~improvements did not exist on the lien date.~~

26 ~~(f) Paid on an assessment in excess of the equalized value of~~
27 ~~the property as determined pursuant to Section 1613 by the county~~
28 ~~board of equalization.~~

29 ~~(g) Paid on an assessment in excess of the value of the property~~
30 ~~as determined by the assessor pursuant to Section 469.~~

31 ~~(h) Paid on an assessment that is subject to reassessment~~
32 ~~pursuant to paragraph (2) of subdivision (p) of Section 62 or~~
33 ~~paragraph (4) of subdivision (q) of Section 62, but only for~~
34 ~~payments made no more than four years prior to the submission~~
35 ~~of a form to request reassessment under paragraph (2) of~~
36 ~~subdivision (p) of Section 62 or paragraph (4) of subdivision (q)~~
37 ~~of Section 62. Refunds described in this subdivision shall be~~
38 ~~processed pursuant to property tax refund procedures established~~
39 ~~by the tax collector of the county in which the reassessed real~~
40 ~~property is located.~~

1 ~~SEC. 4.~~ No reimbursement is required by this act pursuant to
2 ~~Section 6 of Article XIII B of the California Constitution for certain~~
3 ~~costs that may be incurred by a local agency or school district~~
4 ~~because, in that regard, this act creates a new crime or infraction,~~
5 ~~eliminates a crime or infraction, or changes the penalty for a crime~~
6 ~~or infraction, within the meaning of Section 17556 of the~~
7 ~~Government Code, or changes the definition of a crime within the~~
8 ~~meaning of Section 6 of Article XIII B of the California~~
9 ~~Constitution.~~

10 However, if the Commission on State Mandates determines that
11 this act contains other costs mandated by the state, reimbursement
12 to local agencies and school districts for those costs shall be made
13 pursuant to Part 7 (commencing with Section 17500) of Division
14 4 of Title 2 of the Government Code.

15 ~~SEC. 3.~~ *If the Commission on State Mandates determines that*
16 ~~this act contains costs mandated by the state, reimbursement to~~
17 ~~local agencies and school districts for those costs shall be made~~
18 ~~pursuant to Part 7 (commencing with Section 17500) of Division~~
19 ~~4 of Title 2 of the Government Code.~~

20 ~~SEC. 5.~~

21 ~~SEC. 4.~~ Notwithstanding Section 2229 of the Revenue and
22 Taxation Code, no appropriation is made by this act and the state
23 shall not reimburse any local agency for any property tax revenues
24 lost by it pursuant to this act.

25 ~~SEC. 6.~~

26 ~~SEC. 5.~~ This act provides for a tax levy within the meaning
27 of Article IV of the Constitution and shall go into immediate effect.